

# ASSESSOR

## Donald E. Williamson

### MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

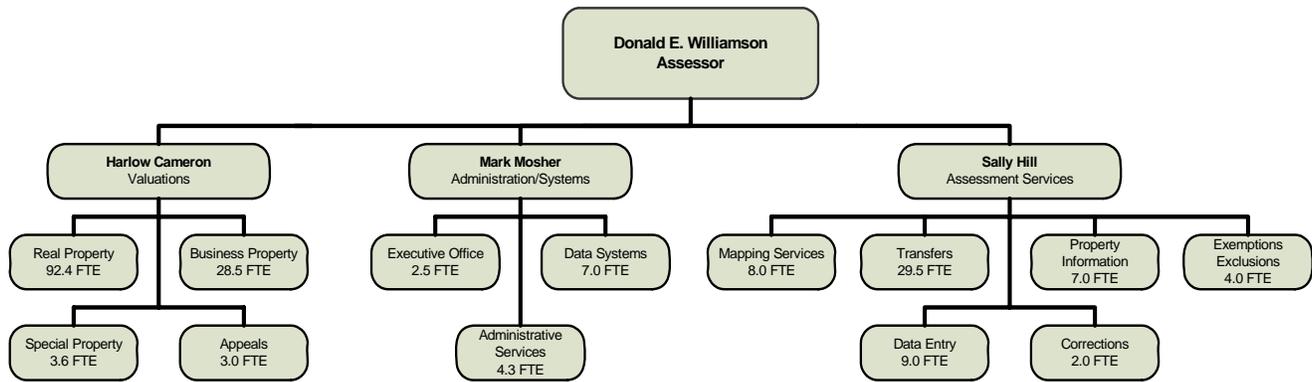
- Locate, describe, and identify ownership of all property within the county
- Establish a taxable value for all property subject to taxation
- List all taxable value on the assessment roll
- Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

### STRATEGIC GOALS

1. Increase public service by making property information more accessible and easier to understand.
2. Enhance operational efficiency and productivity by utilizing new technology, policies and procedures.
3. Assure quality control standardization.

### ORGANIZATIONAL CHART



### SUMMARY OF BUDGET UNITS

	2006-07				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	15,013,659	820,000	14,193,659		176.5
State/County Propert Tax Administration Program	2,441,446	2,255,295		186,151	28.3
<b>TOTAL</b>	<b>17,455,105</b>	<b>3,075,295</b>	<b>14,193,659</b>	<b>186,151</b>	<b>204.8</b>

Detailed information for each budget unit is provided, along with a description of the services provided, budget unit history, applicable performance measures, policy item requests and fee requests.

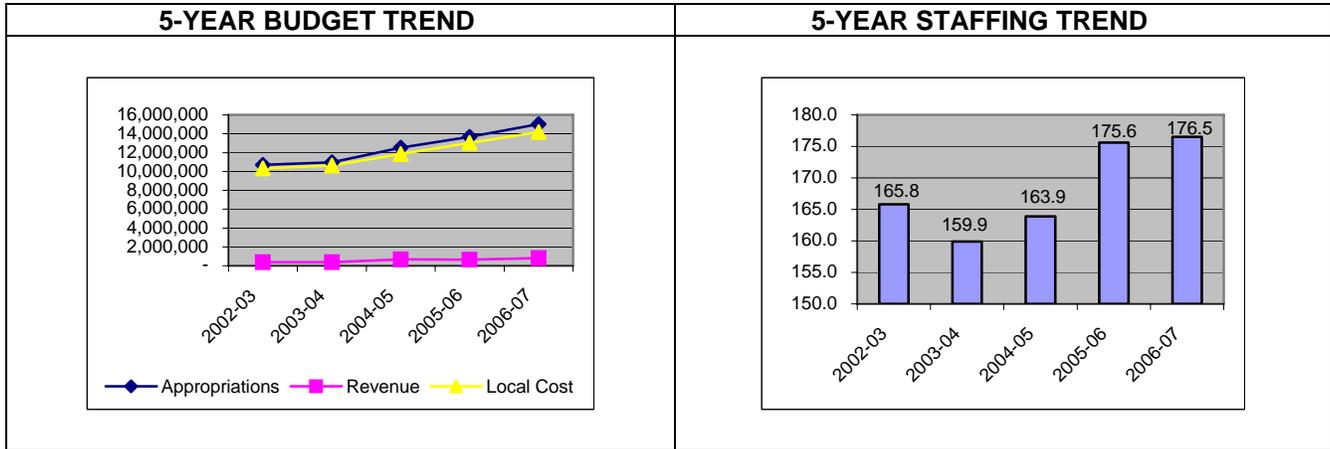


## Assessor

### DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowner, veteran, disabled veteran, church, religious, and welfare exemptions.

### BUDGET HISTORY



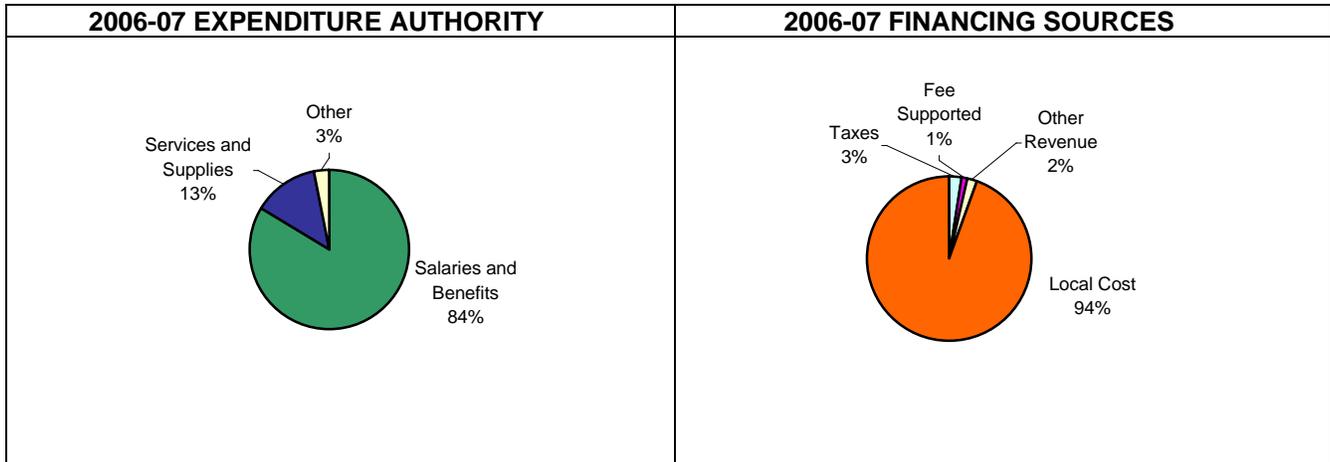
The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino, there have been a significant number of sales. In order to keep up with the growth, the Assessor's office has increased staff to maintain the growing workload. This is reflected in the staffing trend shown above. As with the staffing, the overall budget has correspondingly increased to meet the growth. The California Revenue and Taxation code requires several correspondences in order to properly inform the homeowners of any change in property status as well as requests for information. The required correspondence and their associated processing have increased the Assessor's overall budget.

### PERFORMANCE HISTORY

	Actual 2002-03	Actual 2003-04	Actual 2004-05	Modified Budget 2005-06	Estimate 2005-06
Appropriation	10,617,333	11,060,121	13,421,216	14,815,149	14,811,765
Departmental Revenue	463,745	504,768	849,595	647,500	949,909
Local Cost	10,153,588	10,555,353	12,571,621	14,167,649	13,861,856
Budgeted Staffing				175.6	



**ANALYSIS OF PROPOSED BUDGET**



**GROUP: Fiscal**  
**DEPARTMENT: Assessor**  
**FUND: General**

**BUDGET UNIT: AAA ASR**  
**FUNCTION: General**  
**ACTIVITY: Finance**

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Estimate	2005-06 Final Budget	2006-07 Proposed Budget	Change From 2005-06 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	8,785,588	9,471,812	10,411,631	11,848,095	11,658,169	12,543,588	885,419
Services and Supplies	641,443	674,808	1,942,430	1,719,363	855,452	1,072,738	217,286
Central Computer	763,446	648,697	734,722	906,845	866,895	929,546	62,651
Equipment	-	-	31,685	-	-	-	-
Transfers	426,856	287,943	300,748	285,462	285,462	377,430	91,968
<b>Total Appropriation</b>	<b>10,617,333</b>	<b>11,083,260</b>	<b>13,421,216</b>	<b>14,759,765</b>	<b>13,665,978</b>	<b>14,923,302</b>	<b>1,257,324</b>
Operating Transfers Out	-	(23,139)	-	52,000	-	90,357	90,357
<b>Total Requirements</b>	<b>10,617,333</b>	<b>11,060,121</b>	<b>13,421,216</b>	<b>14,811,765</b>	<b>13,665,978</b>	<b>15,013,659</b>	<b>1,347,681</b>
<b>Departmental Revenue</b>							
Taxes	327,880	301,163	428,136	475,739	307,500	390,000	82,500
Current Services	-	-	47,628	145,614	90,000	150,000	60,000
Other Revenue	135,865	203,605	373,831	328,556	250,000	280,000	30,000
<b>Total Revenue</b>	<b>463,745</b>	<b>504,768</b>	<b>849,595</b>	<b>949,909</b>	<b>647,500</b>	<b>820,000</b>	<b>172,500</b>
Local Cost	10,153,588	10,555,353	12,571,621	13,861,856	13,018,478	14,193,659	1,175,181
Budgeted Staffing					175.6	176.5	0.9

In 2006-07, the department will incur increased costs to maintain current services, such as negotiated labor agreements, retirement, central computer and inflationary services and supplies purchases; and will incur decreased costs in worker's compensation. These costs are reflected in the Change From 2005-06 Final Budget column, along with changes related to department recommendations.

Budgeted staffing was also adjusted to reflect the additions of 1.85 Appraiser I, 0.75 Auditor Appraiser II and 0.96 Office Assistant III. The following positions were reduced 0.04 Appraisal Technician, 1.38 Appraiser II, 0.77 Appraiser III, 0.50 Assistant Assessor. Budgeted staffing reflects a net increase of 0.9 position. These adjustments (i.e., increases and decreases) account for the anticipated attrition in the upcoming fiscal year and was established based on historical trends.



The cost of performing the mandated functions of the Assessor's office has continued to grow over the past couple of years. In order to meet this demand, services and supplies were increased to better utilize the available funds for the mandated expenses (i.e., printing, presort & packaging, mileage reimbursement, travel, etc).

In 2006-07 fee revenue is projected to increase due to the real estate market being increasingly active (e.g., special assessments', change of ownership fees, and exclusion fees etc.) as well as the increase in the values of the properties. It is anticipated that this trend will hold up for the next year and therefore revenue was increased to match expectations.

PERFORMANCE MEASURES		
Description of Performance Measure	Estimated 2005-06	Proposed 2006-07
Use of a satisfaction survey on the website consisting of a yes/no format to determine if the visitor found the information they were looking for. Baseline to be established prior to the start of 2006-07.		70% yes responses
Wait times to direct callers, compare to prior year's results.		5% Reduction
Number of new informational instruction sheets available in Spanish.		10% Increase
Residential appraiser's production rate.		10% Increase
Title Transfer Technician's production rate.		10% Increase
Percentage of reviewed change of ownership events that have been processed accurately.		95% (475)
Number of non-mandatory audits performed annually.		10% Increase (20 audits)

POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2006-07 Performance Measurement
1	<p><b>Computer Server Hardware</b></p> <p>Concurrent with the development of the Business Plan, the Assessor's office was performing a risk analysis of the computer systems. The strategy to replace the high risk equipment was to utilize excess revenue achieved in 2005-06. However, after turning in the business plan policy items, it was discovered that the amount of revenue available was insufficient to cover the critical need.</p> <p>Replace computer systems hardware and software: Assessor's office has been maintaining its' current equipment, but the current platform will not be able to be maintained/supported after December 2006. Assessor's office is working with ISD to move forward to a more efficient Microsoft supported system. The replacement equipment is required to keep the Assessor's office operating without interruption. If the equipment crashes, the department will lose functionality/productivity of the staff. One-time Additional Funding Requested: \$115,000 increase in equipment.</p>	-	115,000	-	115,000	
<p><i>Proposed Performance Measure: Replace Computer Server Hardware</i></p>						> 95%



POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2006-07 Performance Measurement
2	<p><b>Increase in Public Service Staff</b></p> <p>Taxpayer inquiries have dramatically increased over the last couple years due to the increase in property sales throughout the county. In order to keep up with the phone calls and walk in traffic, additional staff is pulled from their regular duties in order to assist with public assistance. The increase of public inquiries is due to several factors: the number of parcels transferred (5% increase in the past 2 years), the high-assessed value of the parcels selling, and resulting in very high supplemental and annual tax bills. Due to the improved collection practices by the Treasurer Tax Collector/Public Administrator (TTC) aggressive collection practices, as taxpayers call the TTC, they often have related questions for the Assessor. Increasing the staff with 2.0 additional Office Assistant IIs would provide the needed resources to adequately cover the public demand.</p> <p>The Assessor's office has conducted phone surveys, which indicated that the public has to wait an unacceptable amount of time to speak to a staff member. We have defined improving this situation in our Business plan. On-going Additional Funding Requested: \$84,000 in salaries and benefits and \$4,000 in services and supplies.</p>	2.0	88,000	-	88,000	
Supports Wait Time performance measure						5% reduction
3	<p><b>Restoration of Admin Office Assistant</b></p> <p>The perspective of the policy items for the Business Plan was long term strategic needs. The receptionist/mail handler position is being covered by a temp and was overlooked as an immediate term need.</p> <p>Increases in property sales in the county have resulted in an increase in public inquiries. During the prior budget reductions, the Administrative receptionist (Clerk III) was deleted to provide departmental cost savings. The Administrative receptionist's primary function is to greet visitors and answer the phones for the executive staff. This position has also assumed the duty of sorting department mail as well as maintaining department supplies. With the loss of this position, these tasks have been delegated to other staff (i.e., Payroll Specialist, Fiscal Assistant, Staff Analyst, etc.) and the reception desk has been left unoccupied. This resulted in other tasks not being completed timely due to the interruptions from the phones. Recently a temporary employee was hired to allow the staff to get caught up with their primary tasks.</p> <p>Without a full time administrative receptionist, primary tasks will be placed on the back burner, such as updating policies and procedures (etc.). It is requested that an Office Assistant III be added back to the Assessor's Administrative staffing. On-going Additional Funding Requested: \$42,000 increase in salaries and benefits and \$2,000 increase in services and supplies.</p>	1.0	44,000	-	44,000	
Supports Wait Time performance measure						5% reduction



POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2006-07 Performance Measurement
4	<p><b>Additional Real Property Staff</b></p> <p>The rollout of the AES comp sales tool to the real property staff is now in process. Until this point, it was difficult to fully determine the impact and benefits of the AES product. Also, at the time the Business Plan was submitted, the enormity of the valuation workload increase for 2006 was not fully known. Note that the majority of these positions are valuation support personnel that do not directly benefit from AES.</p> <p>The change of ownership and new construction appraisal workload activity in the last three-year period is far greater than was anticipated in the department long-range projections (from 112,633 to 202,816 valuation event units). The surge has been largely managed without a significant increase in workload backlog through the sheer human determination of the valuation staff, coupled with efficiency improvements in systematic tools such as Assessment Evaluation Services (AES), equipment, and approval of a few key positions by the Board of Supervisors.</p> <p><u>Property Valuation</u></p> <p>It should be noted that the AES program cannot solely address the huge increase in valuation activity. The appraisal staff is required to physically measure and draw the newly built homes in the field, complete a building record, and then input the property characteristics in to a database. After the characteristic data is captured, AES can be utilized to estimate fair market value. Currently we are experiencing a tremendous increase in new construction permits for single-family homes in our Victorville and Yucca Valley district offices with an increase of construction work volume up 148% and 40% respectively. Economics predict that this trend will continue. The 2.0 appraiser I positions requested are slated for assignment to these 2 district offices to handle the new constructions and related change of ownership activity. (Requesting 2.0 Appraiser I positions)</p> <p><u>Valuation Support</u></p> <p>The actual surge in total workload for the past 3 years has been statistically skewed by the fact that most of our Prop 8s have been retired thus when you analyze the property transfers and new construction workload over a 3-year period, there has been an 80% cumulative increase. The Assessor utilizes appraiser technicians in assisting both the residential and commercial appraisers in the measuring and drawing up of new construction. This will allow the commercial and residential appraiser to concentrate on property valuation functions determining value-using AES where applicable. The appraiser technicians also perform duties in the valuation of low value new construction and manufactured homes. Activity in these work units has also increased significantly.</p> <p>Another area that has not been provided for by the AES or previous additions of appraisal positions is the proportionate increase in public inquiries and complaints that accompany the quantum leap in valuation events. The volume of these contacts has overwhelmed the Office Assistant and Appraisal Technician staffs. Appraisers have been forced to backfill lower level duties in order for the department to deliver the high level of public service that the Assessor's Office is committed to providing. A business operation efficiency opportunity can be realized with the addition of a moderate number of valuation support staff, freeing the appraisers to concentrate on property valuation functions. (Requesting 2.0 Office Assistant III and the 4.0 Appraiser Technician)</p> <p><u>Valuation Sampling</u></p> <p>The Assessor's Office maintained a position that split time on internal audit functions and valuation sampling to insure laws, policies, and procedures are uniformly applied in the nine real property field office locations in the county. The balance of the time was spent on technical appraisal assignments. This position was sacrificed in the spend down budget cuts a few years ago when it was vacated by retirement. The assessor is seeking to restore this position to insure high quality performance ratings on the periodic State Board of Equalization audits of the department. The rating is very important because it is used to determine whether or not the county qualifies to retain five percent of the supplemental assessment revenue for administering the rolls as provided by SB 813. (Requesting 1.0 Appraiser III)</p> <p>Ongoing Additional Funding Requested: \$516,250 increase in salaries and benefits and \$18,000 increase in services and supplies.</p>	9.0	534,250	-	534,250	
Supports Residential Appraisal performance measure						10% increase



POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2006-07 Performance Measurement
5	<b>Increase Transfers Quality</b> In order to keep up with the high volume of recorded documents (e.g., deeds), the transfers staff has been required to increase the speed of processing each document. This has resulted in a higher number of errors and causes an increase in rework. The addition of another senior technician (Title Transfer Technician II) to provide quality control would assist in alleviating this situation. On-going Additional Funding Requested: \$62,000 increase in salaries and benefits and One-time increase of \$2,000 in services and supplies.	1.0	64,000	-	64,000	
	<i>Supports Title Transfer Technician performance measure</i>					10% increase
6	<b>Reclassification of Critical Staff</b> Position reclassification determined after establishment of Business Plan. The staff (2) that currently process splitting/combining parcels are classified as Title Transfer Technician I. Due to the evolution of the GIS, these individuals duties are more aligned with the tasks of a Cadastral Drafting Technician I. Request performing a study to evaluate the proper classification for these positions. On-going Additional Funding Requested: \$4,800 increase in salaries and benefits.	-	4,800	-	4,800	
	<i>Supports Cadastral Drafting Technician performance measure</i>					10% increase
7	<b>Reclassification of Business Prop. Staff</b> With the transition to electronic image storage of annual 571-L Property Statements and Landlord Letters from maintenance of hard-copy parcel record folders, the responsibilities of Position # 70885 have changed. The regular duties of the position have shifted from maintaining paper record files to public service resource and process support for Auditor-Appraisers in completing audits of business records. The new duties of the position are more technical and require greater knowledge. The position warrants reclassification for fairness and avoidance of out-of-class responsibility claim issues. On-going Additional Funding Requested: \$1,500 increase in salaries and benefits.	-	1,500	-	1,500	
	<i>Supports Non-mandatory Audits performance measure</i>					10% increase
<b>Total</b>		<u>13.0</u>	<u>851,550</u>	<u>-</u>	<u>851,550</u>	

FEE REQUEST SUMMARY					
Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	
<b>Property Information Reports</b> The Assessor has developed a multi page, presentation quality report that can be produced detailing ownership, value, exemption, and parcel history information as well as complete characteristic data. The printed report is multiple pages (9 to 15) and contains characteristic information. The new reports replaces the previous methodology of selling a "screen print" to the taxpayer. Revenue and Taxation Code Section 408.3 ( c ) indicates that the assessor may require a fee reasonably related to the actual cost of developing and providing the information by the party receiving the information.  The Assessor currently levies a fee of \$2 per printed page of data from the Property Information Management System and \$5 for property characteristic data. At these rates, the taxpayer would be required to pay \$18 to \$35. This new report is a more efficient method of providing a total parcel information report and can be produced at a cost of \$15 per report.  This request is to update the Assessor fee schedule as result of the new report. Since this is report is only a change in the report provided to the taxpayer, it is anticipated that there will be no change (or negligible) in revenue from this fee change.	-	-	-	-	
<b>Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

